

TIRE FEE

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

TABLE 14 — TIRE FEE RECEIPTS

Month	2000	1999	1998
January	\$347,760	\$343,594	\$337,336
February	121,562	94,336	95,668
March	100,598	100,582	111,228
April	365,992	166,697	146,482
May	109,614	116,570	118,426
June	218,088	155,692	121,358
July	183,127	186,483	182,677
August	120,043	139,703	145,706
September	141,432	135,295	118,813
October	195,379	192,477	181,838
November	139,389	136,373	98,983
December	187,322	126,925	169,600
Total	\$2,230,306	\$1,894,727	\$1,828,115

FERTILIZER FEE

A fee of \$1.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2, 162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Beginning January 1, 1997, the fertilizer fee remitted is credited to the Natural Resources Enhancement Fund. This fee terminates December 31, 2000.

TABLE 15 — FERTILIZER FEE RECEIPTS

Month	2000	1999	1998	1997
January	\$99,812	\$213,118	\$108,336	\$189,748
February	28,875	21,133	48,657	53,542
March	36,349	18,330	20,689	18,134
April	178,053	127,756	45,663	119,654
May	512,146	368,460	435,397	430,617
June	646,345	602,026	785,104	773,807
July	395,897	475,372	428,641	396,900
August	132,953	190,286	216,512	213,278
September	66,897	71,895	84,745	99,783
October	42,047	48,042	40,732	44,017
November	36,887	30,345	51,836	28,708
December	23,355	44,947	33,772	43,144
Total	\$2,199,616	\$2,211,710	\$2,300,084	\$2,411,332